

DECLARATION AND POWER OF ATTORNEY

U.S.A.

Attorney Ref. No. 0121/0058

As a below-named inventor, I hereby declare: My residence, post office address and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

ENCODING APPARATUS AND METHOD, RECORDING APPARATUS AND METHOD, AND DECODING APPARATUS AND METHOD, the specification of which

(Check
one) is attached hereto.

was filed on September 29, 2004 as Application Serial No. PCT/JP2004/014256

and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above, and acknowledge a duty to disclose information which is material to the examination of this application under 37 CFR 1.56(a). I hereby claim priority benefits under 35 U.S.C. 119 based on any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate on the present invention, filed before the application(s) on which priority is claimed.

FOREIGN APPLICATION(S), IF ANY, REFERRED TO ABOVE

COUNTRY	APPLICATION NUMBER	DATE	PRIORITY CLAIMED
JAPAN	Pat. Appln. No. 2003-338817	September 29, 2003	YES <input checked="" type="checkbox"/> NO
			YES NO
			YES NO

I hereby claim benefit under 35 U.S.C. 120 of any U.S. application(s) listed below. If the subject matter of any claim(s) of this application is not disclosed in the prior U.S. application(s) as required by paragraph one of 35 U.S.C. 112, I acknowledge as duty to disclose material information as defined in 37.C.F.R. 1.56(a) regarding occurrences between the filing date of the prior application(s) and the national or PCT international filing date of this application.

APPLICATION SERIAL NUMBER	DATE	STATUS

I hereby appoint Louis Woo, RN 31,730, Conrad Clark, RN 30,340 and Christopher Brody, RN 33,613 as my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Address all communications to: **LAW OFFICE OF LOUIS WOO, 717 North Fayette, Street, Alexandria, Virginia 22314**
Customer No. 021395

All statements made herein of my own knowledge are true. All statements made on information and belief are believed to be true. These statements were made with knowledge that willful false statements and the like so made are punishable by fine, imprisonment, or both, under 18 U.S.C. 1001 and may jeopardize the validity of the application or any patent issuing thereon.

Note: Please sign one full given name and your surname, using initials where appropriate for other names. It is important that the name be consistent throughout the application papers. Signing of an application more than five weeks prior to filing or an undated application is not acceptable to the Patent and Trademark Office except for receiving an initial filing date.

1. Full name of inventor Masahiro ITO Date: February 10, 2006
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Additional inventors listed

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